

DISTRIBUTION OF CIGARETTE TAX REVENUE

Legislative Bill 683 established minimum distributions to the following cash funds. If calculated distributions to the Outdoor Recreation Development Fund, the Health & Human Services Finance & Support Fund, the Omaha Public Events

Fund and the Building Renewal Allocation Fund are less than those made during fiscal year 1997-98, the amount of cigarette tax distributed to the General Fund will be decreased to make up the difference

21 cents	Deposited in the General Fund. (From July 1, 1994, through July 1, 2009) this amount is reduced by \$3,000,000 per fiscal year which is deposited in the Municipal Infrastructure Redevelopment Fund.
1 cent	Deposited in the Nebraska Outdoor Recreation Cash Fund
3 cents	Deposited in the Department of Health and Human Services Finance and Support Cash Fund.
7 cents	Deposited to the Building Renewal Allocation Fund (as of July 1, 2001, this amount increases to 9 cents).
2 cents	Deposited in the City of Omaha Public Events Facilities Fund (through fiscal year 2000-01).
Remainder	The balance of such proceeds shall be placed in the Nebraska Capital Construction Fund and disbursements from the fund shall be as the Legislature shall from time to time provide.

CIGARETTE TAX RECEIPTS AND PACKAGES TAXED — 1990 TO 2000

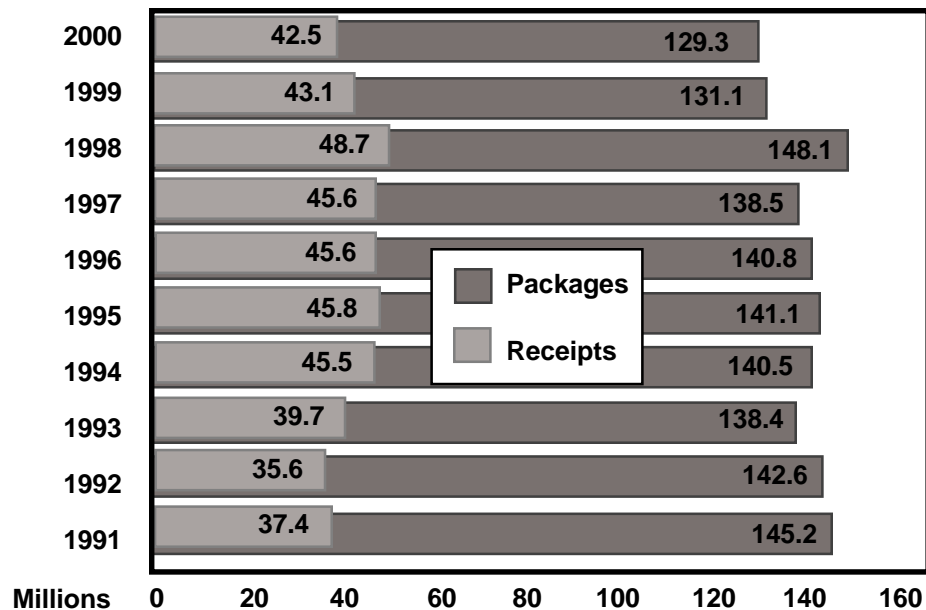


TABLE 6 — TOBACCO TAX

Month	2000	1999	1998
January	\$251,656	\$236,870	\$234,750
February	221,888	215,897	225,700
March	241,113	204,793	195,485
April	258,678	238,463	211,353
May	213,257	238,472	211,348
June	278,859	192,147	224,896
July	282,140	285,276	234,020
August	289,655	223,371	246,235
September	270,568	270,028	233,380
October	247,076	276,749	260,158
November	278,785	238,041	223,927
December	251,249	278,582	243,583
Totals	\$3,084,924	\$2,898,689	\$2,744,835

Note: Tobacco taxes do not flow to the General Fund